



# ఆంధ్రప్రదేశ్ రాజపత్రము

## THE ANDHRA PRADESH GAZETTE

### PUBLISHED BY AUTHORITY

#### PART I EXTRAORDINARY

No.47

AMARAVATI, MONDAY, JANUARY 21, 2019

G.1099

#### NOTIFICATIONS BY GOVERNMENT

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#### REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 16 OF 2017) - SECTION 9 (1) OF THE ACT-NOTIFYING THE STATE TAX RATES FOR SERVICES - AMENDMENT NOTIFICATION-INSERTING CERTAIN EXPLANATION.

**[G.O.Ms.No.27, Revenue (Commercial Taxes-II), 18<sup>th</sup> January, 2019.]**

#### NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification issued vide G.O.Ms No.259, Revenue (CT-II) Dept. Dated : 29.06.2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely :-

“Explanation 2.- Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

- i) The existing Explanation in the above items shall be renumbered as Explanation 1.

This notification shall be deemed to have come into force on and from the 1<sup>st</sup> day of January, 2019.

**Dr. D. SAMBASIVA RAO,**  
*Special Chief Secretary to Government.*